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## Subjects

### Accounting—Auditing

Conducting the Audit Under New Standards / Paul Munter and Thomas E. McCaslin / Page 43 / Jan 90:07 / The Auditing Standards Board has changed the process of conducting an audit in a way that affects the entire audit process and will impact auditors and businesses significantly.

### Accounting—General

Assessing the Risks in Off-Balance-Sheet Banking Activities / Barbara Apostolou, Nicholas G. Apostolou, and Raymond Jeffords / Page 44 / Oct 90:10 / The growing volume and variety of OBS activities has attracted the attention of the

FASB as it examines whether banks are adequately disclosing the potential risks involved.

Forecasts in Audited Financial Reports—Are They Here to Stay? / Jack R. Fay / Page 51 / Apr 90:09 / By performing the work according to the professional guidelines of the AICPA statement on forecasts, the accountant should not hesitate to do forecast work.

Stakeholder Management: Opportunities and Challenges / Raj Aggarwal and Gyan Chandra / Page 48 / Oct 90:11 / While stakeholder management offers significant opportunities for American business, its adoption is being slowed by the lack of an appropriate accounting framework.

The Summary Report—Improving Communications With Individual Investors / Nicholas W. Schroeder / Page 45 / Jul 90:09 / Summary reporting—providing a condensed, focused overview of operating results and financial position—delivers a more readable annual report to the average investor.

Understanding the New Statement of Cash Flows / Samuel P. Graci / Page 47 / Jul 90:10 / A "cash flow statement" is now a required disclosure for most corporations and should improve the quality of financial statement reporting.

### Communications—Audiovisual/Electronics Industry

Getting the Most for Your Telecommunications Dollar / Ray D. Dillon, Rodney G. Alsop, and Kel-Ann S. Eyley / Page 59 / Jan 90:10 / In order to deal more effectively with the telecommunications systems of the future, management must begin to identify and analyze current telecommunications costs.

### Communications—General

How to Conduct Meaningful Meetings / Randall Y. Odom, Donald E. English, Harry N. Mills, Jr. and Robert M. Noe / Page 52 / Oct 90:12 / As employee participation increases, businesses must examine more effective ways to conduct meetings and involve individuals who have previously been excluded from decision-making processes.

Interpersonal Skill Training—Prerequisite for Success / John D. Pettit Jr., Bobby C. Vaught, and Robert L. Trewatha / Page 08 / Apr 90:02 / By teaching managers how to communicate more effectively, employee development programs will have a better chance of enhancing the performance of organizational members as well as the organization itself.

Matching Messages to Listening Styles / John S. Fielden and Ronald E. Dulek / Page 55 / Oct 90:13 / No one has just one listening style. It all depends on what the message is, who is sending it, and who holds power over whom.

### Economy, The—General

Auto Adjustments Ending With No Recession in Sight / Don Ratajczak / Page 33 / Apr 90:05 / This commentary covers the 1st quarter of 1990 through the 4th quarter of 1991.

Muddling Through / Don Ratajczak / Page 34 / Jan 90:05 / This commentary covers the 4th quarter of 1989 through the 3rd quarter of 1991.

Persian Gulf Crisis Sends U.S. Economy Into Recession / Don Ratajczak / Page 30 / Jul 90:05 / This commentary covers the 3rd quarter of 1990 through the 2nd quarter of 1992.

### Finance—Banking Industry

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The Manager's Guide to Islamic Banking / Sami M. Abbasi and Kenneth W. Hollman / Page 35 / Jul 90:06 / Islamic banking has a vast potential for growth that poses a great opportunity and should not be ignored by the international manager.

### Forecasting—General

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## Government—General

Privatization—New Challenges for Strategic Planning / Diane J. Garsombke / Page 63 / Jan 90:01 / When private sector managers step into the public arena, they face issues that change many aspects of strategic planning, from reward systems and promotional tools to the description and pricing of services.

## Health—General

Balancing Stress With a Balanced Diet / Kenton W. Renicker and Brian H. Kleiner / Page 62 / Apr 90:12 / Eating a well-balanced diet at least 80% of the time can control the effects of stress.

Guidelines for Developing an AIDS Policy / Refik Culp / Page 55 / Jul 90:12 / Acquired Immune Deficiency Syndrome (AIDS) poses delicate human resource management issues that need special policy guidelines.

## Human Resources—General

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Making People an Organization's Most Important Resource / Sharon L. Kubiak, Jack L. Simonetti, C. Joseph Sass, and Nick Nykodym / Page 33 / Oct 90:07 / While many organizations claim a human resource orientation, their actions belie their words.

Protecting Your Business From Employment Negligence / Robert J. Walter / Page 58 / Jul 90:13 / Claiming that their employer has acted improperly in hiring or supervising, crime victims are suing their attackers' employers.

Training Evaluation: Prescription for Improvement / Douglas T. Grider, Charles J. Capps III, and Leslie A. Toombs / Page 20 / Jan 90:03 / Although training personnel know the importance of thorough program evaluation, they may be constrained from such evaluations by budget, time, manpower, or other limitations.

## Information Systems/Computers—General

How Image Processing Is Changing Business / James A. Senn / Page 38 / Jan 90:06 / Electronic imaging of drawings, documents, and even people provides new opportunities for business to meet operations and competitive requirements.

Paperless Business: Where Are We Now? / Il-Woon Kim / Page 55 / Jan 90:09 / While the paperless/cashless method of transacting business has not developed as originally expected, the current expansion in computer use makes such transactions more probable in the future.

Using Information Technology to Compete in a New Europe / James A. Senn / Page 45 / Apr 90:08 / A new unified Europe is emerging and corporations are utilizing information technology as an integral component of their competitive strategies in this new environment.

## Information Systems/Computers—Software

A Disciplined Approach to Spreadsheet Development / Monojit Ghosal and A. Bruce Caster / Page 39 / Oct 90:09 / Time spent learning correct practices for spreadsheet development can pay tremendous dividends by averting costly errors.

Developing a Spreadsheet to Calculate Duration / W. Kent Moore and David L. Scott / Page 61 / Jul 90:14 / Compared to maturity length, duration is a superior measure of time for judging a fixed-income investment.

## International Business—General

An Executive Guide to EC-92 Information Sources / Cynthia C. Ryans / Page 41 / Apr 90:07 / This article presents the types of resource materials that U.S. corporations should consider when evaluating their participation in the new Single European Market.

Financial Reform in China: The Issue of Stock / Sang Minjian / Page 63 / Jan 90:11 / Until 1980 even the word "stock" was unknown to Chinese young people, for it was considered capitalistic. In the wake of economic reforms, stock finance is a new, but controversial, phenomenon.

How the Changing Dollar Affects Financial Performance / Sharon M. McKinnon / Page 37 / Apr 90:06 / The accounting method used by multinational firms can have just as much effect on reported performance as do fluctuations in the value of the dollar.

Settling Foreign Investment Disputes Via ICSID / James C. Baker / Page 43 / Jul 90:08 / ICSID, a World Bank affiliate, facilitates arbitration or conciliation of selected disputes, between foreign investors and host state governments.

The Manager's Guide to Islamic Banking / Sami M. Abbasi and Kenneth W. Hollman / Page 35 / Jul 90:06 / Islamic banking has a vast potential for growth that poses a great opportunity and should not be ignored by the international manager.

Training Managers for the Global Market / Heinz Weihrich and Diethard Bühler / Page 40 / Jul 90:07 / In the 1990s, America must refocus on training and development in order to compete successfully with companies from Pacific Rim countries and from the European Community.

Update China: Technology Transfer and Trade / Arnold Miller and Francis W. Rushing / Page 25 / Jan 90:04 / Understanding how the People's Republic of China selects, finances, and uses technological imports will help U.S. businesses that are interested in exporting technology to China.

Using Information Technology to Compete in a New Europe / James A. Senn / Page 45 / Apr 90:08 / A new unified Europe is emerging and corporations are utilizing information technology as an integral component of their competitive strategies in this new environment.

## Inventory—General

JIT: Strategies for Distant Suppliers / Joe G. Thomas and Morris Lamberson / Page 36 / Oct 90:08 / To be competitive in a JIT system, distant suppliers should broaden their product lines, decrease shipping costs, relocate closer to customers, and be more responsive to buyer needs.

## Inventory—Logistics

Integrating Marketing and Logistics for Increased Profit / Douglas M. Lambert and Robert L. Cook / Page 22 / Jul 90:04 / American corporations must integrate marketing and logistics in order to provide the level of customer service necessary for survival in the intensely competitive global marketplace of the 1990s.

## Investment—Securities and Dividends

Developing a Spreadsheet to Calculate Duration / W. Kent Moore and David L. Scott / Page 61 / Jul 90:14 / Compared to maturity length, duration is a superior measure of time for judging a fixed-income investment.

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## Law—General

Professionals Should Plan to Avoid Lawsuits / Charles P. Edmonds and Tom Tole / Page 59 / Apr 90:11 / An ever increasing number of court cases has established the fact that courts are expecting higher standards of performance from professionals in all fields.

Protecting Your Business From Employment Negligence / Robert J. Walter / Page 58 / Jul 90:13 / Claiming that their employer has acted improperly in hiring or supervising, crime victims are suing their attackers' employers.

Small Business Alert: New Developments in Defamation Law / Arthur J. Hamilton and Mark L. Usry / Page 25 / Oct 90:04 / Employers face a new kind of potential liability when they give their employee an untruthful reason for being fired and the employee then repeats the false reason when seeking new employment.

## Management—Behavior/Motivation

How to Conduct Meaningful Meetings / Randall Y. Odom, Donald E. English, Harry N. Mills Jr., and Robert M. Noe / Page 52 / Oct 90:12 / As employee participation increases, businesses must examine more effective ways to conduct meetings and involve individuals who have previously been excluded from decision-making processes.

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## Management—Budget/Control/Systems/Profits

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have just as much effect on reported performance as do fluctuations in the value of the dollar.

**How to Control Corporate Air Travel Costs** / Richard J. Fox and Frederick J. Stephenson / Page 03 / Jul 90:01 / Rising air fares continue to play havoc with corporate travel budgets, but companies are making progress in the battle to control these costs.

**How CFOs Spend Their Time** / Lawrence J. Gitman, Charles E. Maxwell, and Surendra S. Singhvi / Page 55 / Apr 90:10 / A recent survey indicates that financial managers spend more time on short-term than on long-term assets and that financial planning and budgeting will take an increasing amount of future time.

**The Summary Report—Improving Communications With Individual Investors** / Nicholas W. Schroeder / Page 45 / Jul 90:09 / Summary reporting—providing a condensed, focused overview of operating results and financial position—delivers a more readable annual report to the average investor.

**Understanding the New Statement of Cash Flows** / Samuel P. Graci / Page 47 / Jul 90:10 / A "cash flow statement" is now a required disclosure for most corporations and should improve the quality of financial statement reporting.

## **Management—Compensation/Incentives/Benefits**

**Cafeteria Plans: New Options for Insurance Agencies** / Olice H. Embry and Robert A. Fleck Jr. / Page 28 / Oct 90:05 / Flexible benefit plans offer tailored employee benefits and may reduce employer costs.

## **Management—Employee Relations/Personnel**

**Breaking the Bad Habits Behind Time Theft** / Neil H. Snyder, Karen E. Blair, and Tina Arndt / Page 31 / Oct 90:06 / Most employees are not deliberate time wasters, but rather are the victims of bad work habits and poor self-discipline.

**Guidelines for Developing an AIDS Policy** / Refik Culpan / Page 55 / Jul 90:12 / Acquired Immune Deficiency Syndrome (AIDS) poses delicate human resource management issues that need special policy guidelines.

**Making People an Organization's Most Important Resource** / Sharon L. Kubiak, Jack L. Simonetti, C. Joseph Sass, and Nick Nykodym / Page 33 / Oct 90:07 / While many organizations claim a human resource orientation, their actions belie their words.

## **Management—Entrepreneurship**

**Effective Selection Is Not Just for Big Business** / Kay Jernigan Aaron and Lynn McFarlane Shore / Page 51 / Jul 90:11 / Even without a staff of personnel specialists, the smaller business can hire superior employees and comply with equal employment opportunity law.

## **Management—Executives**

**How CFOs Spend Their Time** / Lawrence J. Gitman, Charles E. Maxwell, and Surendra S. Singhvi / Page 55 / Apr 90:10 / A recent survey indicates that financial managers spend more time on short-term than on long-term assets and that financial planning and budgeting will take an increasing amount of future time.

## **Management—Planning/Analysis/Strategy**

**Balancing Corporate Profits and Ethics: A Matrix Approach** / Donald P. Robin and E. Eric Reidenbach / Page 11 / Oct 90:02 / Many business people see corporate profits and ethics as competing objectives when in fact both are attainable with proper planning. Business ethics can be managed in the same way that executives manage for profits.

**How to Control Corporate Air Travel Costs** / Richard J. Fox and Frederick J. Stephenson / Page 03 / Jul 90:01 / Rising air fares continue to play havoc with corporate travel budgets, but companies are making progress in the battle to control these costs.

**How to Implement a Strategy** / Jorge Vasconcellos e Sá / Page 23 / Apr 90:04 / While more and more corporations feel strategic planning has failed to provide its expected benefits, this disenchantment can be attributed primarily to the problems of implementation.

**Privatization—New Challenges for Strategic Planning** / Diane J. Garsombke / Page 03 / Jan 90:01 / When private sector managers step into the public arena, they face issues that change many aspects of strategic planning, from reward systems and promotional tools to the description and pricing of services.

## **Management—Productivity/Quality of Worklife**

**Balancing Stress With a Balanced Diet** / Kenton W. Renicker and Brian H. Kleiner / Page 62 / Apr 90:12 / Eating a well-balanced diet at least 80% of the time can control the effects of stress.

## **Management—Selection/Performance Appraisal**

**Effective Selection Is Not Just for Big Business** / Kay Jernigan Aaron and Lynn McFarlane Shore / Page 51 / Jul 90:11 / Even without a staff of personnel specialists, the smaller business can hire superior employees and comply with equal employment opportunity law.

**Protecting Your Business From Employment Negligence** / Robert J. Walter / Page 58 / Jul 90:13 / Claiming that their employer has acted improperly in hiring or supervising, crime victims are suing their attackers' employers.

**Self-Appraisal: A Solution to Evaluating Executive Performance** / Ronald W. Clement / Page 10 / Jul 90:02 / Often neglected in performance evaluations, executive employees are prime candidates for self-appraisal. There are some key guidelines to follow when using this approach.

## **Management—Supervisory**

**Supervisory Training in a New Key** / Gib Akin and David Lee / Page 51 / Jan 90:08 / The best training for supervisors may not be training at all, but the learning that can come from their own positive work experience.

## **Management—Training and Development**

**Breaking the Bad Habits Behind Time Theft** / Neil H. Snyder, Karen E. Blair, and Tina Arndt / Page 31 / Oct 90:06 / Most employees are not deliberate time wasters, but rather are the victims of bad work habits and poor self-discipline.

**Interpersonal Skill Training—Prerequisite for Success** / John D. Pettit Jr., Bobby C. Vaught, and Robert L. Trewatha / Page 08 / Apr 90:02 / By teaching managers how to communicate more effectively, employee development programs will have a better chance of enhancing the performance of organizational members as well as the organization itself.

**Supervisory Training in a New Key** / Gib Akin and David Lee / Page 51 / Jan 90:08 / The best training for supervisors may not be training at all, but the learning that can come from their own positive work experience.

**Training Evaluation: Prescription for Improvement** / Douglas T. Grider, Charles J. Capps III, and Leslie A. Toombs / Page 20 / Jan 90:03 / Although training personnel know the importance of thorough program evaluation, they may be constrained from such evaluations by budget, time, manpower, or other limitations.

**Training Managers for the Global Market** / Heinz Wehrich and Diethard Bühler / Page 40 / Jul 90:07 / In the 1990s, American must refocus on training and development in order to compete successfully with companies from Pacific Rim countries and from the European Community.

## **Manufacturing—General**

**JIT: Strategies for Distant Suppliers** / Joe G. Thomas and Morris Lamberson / Page 36 / Oct 90:08 / To be competitive in a JIT system, distant suppliers should broaden their product lines, decrease shipping costs, relocate closer to customers, and be more responsive to buyer needs.

## **Marketing—Distribution**

**Integrating Marketing and Logistics for Increased Profit** / Douglas M. Lambert and Robert L. Cook / Page 22 / Jul 90:04 / American corporations must integrate marketing and logistics in order to provide the level of customer service necessary for survival in the intensely competitive global marketplace of the 1990s.

## **Marketing—General**

**Trademark Management—Not Brand Management** / H. Richard Kropp, Warren A. French, and Jimmy E. Hilliard / Page 17 / Oct 90:03 / The current trend of "stretching" trademarks to brand multiple products presents both risks and opportunities in the development and preservation of brand equity.

## **Marketing—Planning/Analysis/Strategy**

**Competing With Time-Saving Service** / Leonard L. Berry and Linda R. Cooper / Page 03 / Apr 90:01 / While managers may be attentive to locational and time-of-day convenience, many ignore process convenience—that is, providing goods and services quickly at the service site.

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**Sales Strategy: Charting a New Course in Turbulent Markets** / David W. Cravens, Raymond W. LaForge, and Thomas W. Ingram / Page 03 / Oct 90:01 / Companies that take advantage of key linkages between the forces of change, changes in business strategy, and selling strategy dynamics will be successful in responding to growing pressures for strategic refocusing.

**Services Marketing—Reaching the Customer and Creating Satisfaction** / Charles W. Lamb Jr. and David W. Cravens / Page 13 / Jan 90:02 / Services marketers who follow a step-by-step approach to strategy development and implementation will experience substantial advantages in increasingly competitive service markets.

**SIC—A Marketing Tool in Transition** / Robert W. Haas / Page 15 / Apr 90:03 / While the SIC system has been defined as a uniform numbering system for classifying establishments in the United States according to their economic activity, recent changes have limited its use as a marketing tool.

**The Anatomy of a Sales Plan** / Noel B. Zabriskie and John M. Browning / Page 15 / Jul 90:03 / Sales executives who have developed formal sales plans provide a look at those plans and suggestions for improving them.

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## **Marketing—Research**

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**Small Business Alert: New Developments in Defamation Law** / Arthur J. Hamilton and Mark L. Usry / Page 25 / Oct 90:04 / Employers face a new kind of potential liability when they give their employee an untruthful reason for being fired and the employee then repeats the false reason when seeking new employment.

## **Social Responsibility/Ethics—General**

**Balancing Corporate Profits and Ethics: A Matrix Approach** / Donald P. Robin and E. Eric Reidenbach / Page 11 / Oct 90:02 / Many business people see corporate profits and ethics as competing objectives when in fact both are attainable with proper planning. Business ethics can be managed in the same way that executives manage for profits.

## **Technology**

**Getting the Most for Your Telecommunications Dollar** / Ray D. Dillon, Rodney G. Alsop, and Kel-Ann S. Eyler / Page 59 / Jan 90:10 / In order to deal more effectively with the telecommunications systems of the future, management must begin to identify and analyze current telecommunications costs.

**How the Changing Dollar Affects Financial Performance** / Sharon M. McKinnon / Page 37 / Apr 90:06 / The accounting method used by multinational firms can have just as much effect on reported performance as do fluctuations in the value of the dollar.

**How Image Processing Is Changing Business** / James A. Senn / Page 38 / Jan 90:06 / Electronic imaging of drawings, documents, and even people provides new opportunities for business to meet operations and competitive requirements.

**Paperless Business: Where Are We Now?** / Il-Woon Kim / Page 55 / Jan 90:09 / While the paperless/cashless method of transacting business has not developed as originally expected, the current expansion in computer use makes such transactions more probable in the future.

**Update China: Technology Transfer and Trade** / Arnold Miller and Francis W. Rushing / Page 25 / Jan 90:04 / Understanding how the People's Republic of China selects, finances, and uses technological imports will help U.S. businesses that are interested in exporting technology to China.

**Using Information Technology to Compete in a New Europe** / James A. Senn / Page 45 / Apr 90:08 / A new unified Europe is emerging and corporations are utilizing information technology as an integral component of their competitive strategies in this new environment.

## **Transportation—Airlines Industry**

**How to Control Corporate Air Travel Costs** / Richard J. Fox and Frederick J. Stephenson / Page 03 / Jul 90:01 / Rising air fares continue to play havoc with corporate travel budgets, but companies are making progress in the battle to control these costs.

